

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John & Laura Deininger
DOCKET NO.: 06-01155.001-R-1
PARCEL NO.: 12-2-04-34-12-201-034

The parties of record before the Property Tax Appeal Board are John & Laura Deininger, the appellants; and the Madison County Board of Review.

The subject property consists of a 19,416 square foot parcel improved with a 6 year-old, one-story brick and frame dwelling that contains 1,819 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, one fireplace and a 580 square foot garage.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvement assessments as the basis of the appeal. In support of the land inequity argument, the appellants submitted a grid analysis and property record cards detailing three comparable properties located 0.5 mile to 3 miles from the subject. The appellants reported comparable 3 contains 5 acres, while no size was indicated for comparables 1 and 2. The sizes of the land comparables could not be discerned from the property record cards, but the cards indicated the comparables have land assessments ranging from \$5,840 to \$9,120. The subject has a land assessment of \$15,530 or \$0.80 per square foot of land area.

In support of the improvement inequity argument, the appellants submitted improvement data on the same three comparables used to support the land inequity contention. The comparables were described as one-story frame, or brick and frame dwellings that range in age from new to 16 years. The comparables range in size from 1,726 to 2,279 square feet of living area and have features that include central air-conditioning, one fireplace, full unfinished basements and garages that contain from 576 to 1,028 square feet of building area. These properties have improvement

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	15,530
IMPR.:	\$	56,910
TOTAL:	\$	72,440

Subject only to the State multiplier as applicable.

assessments ranging from \$52,890 to \$62,430 or from \$27.39 to \$30.64 per square foot of living area. The subject has an improvement assessment of \$56,910 or \$31.29 per square foot of living area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$64,000, its land assessment be reduced to \$13,000 and its improvement assessment be reduced to \$51,000 or \$28.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$72,440 was disclosed. In support of the subject's land assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the subject's subdivision. The comparable lots range in size from 13,459 to 27,506 square feet of land area and have land assessments ranging from \$14,420 to \$17,200 or from \$0.63 to \$1.13 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted improvement information on the same three comparables used to support the subject's land assessment. The comparables consist of one-story brick and frame dwellings that range in age from 3 to 5 years and range in size from 1,579 to 1,778 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 796 to 954 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$58,760 to \$61,890 or from \$33.05 to \$39.20 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

Regarding the land inequity argument, the Board finds the parties submitted six comparables for its consideration. The Board gave little weight to the comparables submitted by the appellants

because no lot sizes were provided for comparables 1 and 2 and comparable 3, much larger than the subject, was located 3 miles from the subject. The land comparables submitted by the board of review were located in the subject's subdivision, were somewhat similar in size when compared to the subject and had land assessments ranging from \$0.63 to \$1.13 per square foot of land area. The subject's land assessment of \$0.80 per square foot falls within this range. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

As to the improvement inequity argument, the Board gave less weight to the appellants' comparables because one was significantly older than the subject and two were located 2 to 3 miles from the subject. The comparables submitted by the board of review were similar to the subject in terms of design, exterior construction, age, size, location and most features and had improvement assessments ranging from \$33.05 to \$39.20 per square foot of living area. The subject's improvement assessment of \$31.29 per square foot of living area falls below this range. The Board finds the evidence in the record supports the subject's improvement assessment.

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.